

EXHIBIT 10

Reconciliation and Tracing Results - Robbins Account

										BLMIS Bank Account Data					Tracing Results - per BLMIS Bank Records		
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[1]	Amount ^[1]	Transaction Type ^[1]	Transaction Description ^[1]	Deposit or Withdrawal	Check Or Wire	Reconciled to BLMIS Bank Records	BLMIS Bank Account ^[2]	Check Number	Check / Deposit Slip Bates Reference(s)	703 ID ^[2]	Multiple ID ^[2]	Banking Institution ^[3]	Bank Account Number ^[3]	Potential Bank Account Holder(s) ^[3]
297529	1ZR234	NTC & CO. FBO JUDD ROBBINS (x9872)	3/23/2004	39,188	CA	CHECK	Deposit	Check	Yes	703 Account	2001251132	JPMSAI0005343 JPMSAI0005358	26939	12577	n/a - deposit		
305278	1ZR234	NTC & CO. FBO JUDD ROBBINS (x9872)	3/17/2005	(50,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	162128	JPMSAF0032445 MADWAA00159871-72			n/a - prior to Two Year Period		
115411	1ZR234	NTC & CO. FBO JUDD ROBBINS (x9872)	3/23/2005	(50,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	162270	JPMSAF0032594 MADWAA00160125-26			n/a - prior to Two Year Period		
182494	1ZR234	NTC & CO. FBO JUDD ROBBINS (x9872)	3/29/2005	(250,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	162396	JPMSAF0032718 MADWAA00164895-96			n/a - prior to Two Year Period		
183991	1ZR234	NTC & CO. FBO JUDD ROBBINS (x9872)	4/4/2005	(250,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	163003	JPMSAF0033352-53 MADWAA00161984-85			n/a - prior to Two Year Period		
34409	1ZR234	NTC & CO. FBO JUDD ROBBINS (x9872)	5/16/2006	(200,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	174760	JPMSAF0046085 MADWAA00368144-45			n/a - prior to Two Year Period		
164791	1ZR234	NTC & CO. FBO JUDD ROBBINS (x9872)	3/21/2007	(50,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	183204	JPMSAF0054538 MADWAA00204134-35			JPMorgan Chase Bank, NA	Unknown	FOR DEPOSIT ONLY (Check Payee is Retirement Accts Inc Cust IRA FBO Judd Robbins (x9872)) ^[4]
297825	1ZR234	NTC & CO. FBO JUDD ROBBINS (x9872)	3/28/2007	(100,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	183331	JPMSAF0054658			JPMorgan Chase Bank, NA	Unknown	FOR DEPOSIT ONLY (Check Payee is Retirement Accts Inc Cust IRA FBO Judd Robbins (x9872)) ^[4]
204501	1ZR234	NTC & CO. FBO JUDD ROBBINS (x9872)	9/5/2007	(100,200)	CW	CHECK	Withdrawal	Check	Yes	509 Account	188619	JPMSAF0059684 MADWAA00276286-87			JPMorgan Chase Bank, NA	Unknown	FOR DEPOSIT ONLY (Check Payee is Retirement Accts Inc Cust IRA FBO Judd Robbins (x9872)) ^[4]
184775	1ZR234	NTC & CO. FBO JUDD ROBBINS (x9872)	11/27/2007	(1,000,000)	CW	CHECK WIRE	Withdrawal	Wire	Yes	703 Account			45221		JPMorgan Chase Bank, NA	xxxxxxxxx1224	Retirement Accounts, Inc FBO, Judd Robbins, Acc# xxxx9872

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246770	1ZR234	NTC & CO. FBO JUDD ROBBINS (x9872)	12/13/2007	(1,000,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	191513	JPMSAF0062507 MADWAA00292056-57			JPMorgan Chase Bank, NA	Unknown	FOR DEPOSIT ONLY (Check Payee is Retirement Accts Inc Cust IRA FBO Judd Robbins (x9872)) ^[4]

^[1] The information contained in these columns was obtained from the BLMIS customer statements.

^[2] The results of our analysis of the activity in the 703 Account and the 509 Account are set forth in Excel spreadsheets titled "JPMC 703 Account Activity - December 1998 to December 2008" and "JPMC 509 Account Analysis - December 1998 to December 2008", which are attached as **Exhibits 4** and **5**, respectively.

^[3] For withdrawals via wire transfers, the banking institution, the bank account number and the bank account holder are based on information contained in the JPMC Wire File and/or the 703 Account bank statements. For withdrawals via checks, the banking institution, account number and account holder are based on information contained on the back of the cancelled check, including the endorser of the check.

^[4] The cancelled checks from BLMIS records did not contain the name of an account holder for the bank account in receipt of funds from BLMIS. However, it appears that NTC or NTC-related entities held a bank account at JPMorgan Chase. *See* Pensco Trust Company, Pensco Traditional/Roth IRA Transfer/Rollover Request Form IRA-5142C (7/2012) *at* PUBLIC0612877-79. Based on this form, and based on my analysis of the flow of funds from BLMIS (as further discussed in **Section VIII** of my report and as detailed in **Exhibit 11**), it is reasonable to assume that the holder(s) of the bank account identified through my Receiving Bank analysis are NTC or NTC-related entities. As of the date of this report, the relevant bank records related to bank accounts held at JPMorgan Chase by NTC or NTC-related entities were not available for my review.